

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA,

Plaintiff,

v.

LEE F. RHODES AND NAUTILUS  
GROUP,

Defendants.

NO: CV-09-343-RMP

ORDER GRANTING MOTION FOR  
DEFAULT JUDGMENT AND  
ENTERING DEFAULT JUDGMENT

BEFORE the Court, without oral argument, is Plaintiff United States of America's Motion for Default Judgment, ECF No. 13, filed on September 14, 2011. A Clerk's Order of Default was entered against Defendants Lee F. Rhodes and Nautilus Group on October 22, 2010. ECF No. 12.

After considering the submitted materials, including affidavits, and the records and files herein, the Court is fully informed and finds entry of default judgment in Plaintiff's favor is appropriate. Fed. R. Civ. P. 54(b).

ORDER GRANTING MOTION FOR DEFAULT JUDGMENT AND ENTERING  
DEFAULT JUDGMENT ~ 1

Accordingly, **IT IS HEREBY ORDERED:**

1. Plaintiff's Motion for Default Judgment, **ECF No. 13**, is **GRANTED**;
2. Defendant Lee F. Rhodes is indebted to the United States in the amount of \$114,442.32, less any additional credits according to proof, plus interest and other statutory additions, as provided by law, that have accrued since October 31, 2011;
3. The United States has valid federal tax liens against all property and rights to property of Lee F. Rhodes, including but not limited to his interest in the Subject Property;
4. The purported transfer of the Subject Property to the name of Nautilus Group was, and is, fraudulent, and the transfer is utterly null and void and of no effect as to the rights of the United States as a creditor of Lee F. Rhodes. The purported transfer is hereby set aside and Defendant Nautilus Group is determined to have no valid interest in the Subject Property;
5. The federal tax liens against Lee F. Rhodes encumbering the Subject Property are hereby foreclosed. The Subject Property will be sold to satisfy the liens and outstanding and delinquent federal tax assessments against Defendant Lee F. Rhodes. The United States shall submit a Proposed Order of Sale to the Court; and

1 6. The United States is hereby granted its costs and attorney's fees herein.

2 **IT IS SO ORDERED.**

3 The District Court Clerk is directed to enter this Order, enter judgment as  
4 outlined above, provide copies to all parties, and **close** this case.

5 DATED this 8th day of November 2011.

6  
7 *s/ Rosanna Malouf Peterson*  
8 ROSANNA MALOUF PETERSON  
9 Chief United States District Court Judge  
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